

Table 7.12. Imputations in the National Income and Product Accounts

[Billions of dollars]

Last Revised on: September 9, 2015

Line		2007	2008	2009	2010	2011	2012
	Gross domestic product						
1	Gross domestic product	14,477.6	14,718.6	14,418.7	14,964.4	15,517.9	16,155.3
2	Imputations (154-157+166+171+172+174+ 176+177+180+182+183+186-187+188+191+200+203+212+213)	2,334.4	2,425.2	2,453.9	2,510.5	2,561.3	2,610.1
3	Excluding imputations (1-2)	12,143.3	12,293.4	11,964.9	12,453.9	12,956.7	13,545.1
4	Personal consumption expenditures	9,750.5	10,013.6	9,847.0	10,202.2	10,689.3	11,050.6
5	Imputations (154-157+166+171+176+182+ 188+200+204+205+206+207-210-211)	1,224.5	1,456.0	1,586.8	1,631.0	1,681.3	1,666.1
6	Excluding imputations (4-5)	8,526.0	8,557.6	8,260.2	8,571.2	9,008.0	9,384.5
7	Gross private domestic investment	2,643.7	2,424.8	1,878.1	2,100.8	2,239.9	2,511.7
8	Imputations (210+211+212)	731.1	573.6	462.9	448.9	447.8	500.6
9	Excluding imputations (7-8)	1,912.6	1,851.2	1,415.3	1,651.9	1,792.1	2,011.1
10	Net exports of goods and services	-718.5	-723.1	-395.4	-512.7	-580.0	-565.7
11	Imputations (14-17)	0.0	-0.8	-0.9	0.7	3.3	2.7
12	Excluding imputations (10-11)	-718.6	-722.3	-394.5	-513.3	-583.3	-568.3
13	Exports of goods and services	1,664.6	1,841.9	1,587.7	1,852.3	2,106.4	2,198.2
14	Imputations (174+180+186)	8.3	9.6	9.4	9.3	11.5	12.5
15	Excluding imputations (13-14)	1,656.3	1,832.4	1,578.3	1,843.0	2,094.9	2,185.7
16	Imports of goods and services	2,383.2	2,565.0	1,983.2	2,365.0	2,686.4	2,763.8
17	Imputations (187)	8.3	10.4	10.3	8.7	8.2	9.8
18	Excluding imputations (16-17)	2,374.9	2,554.6	1,972.9	2,356.3	2,678.1	2,754.0
19	Government consumption expenditures and gross investment	2,801.9	3,003.2	3,089.1	3,174.0	3,168.7	3,158.6
20	Imputations (172+177+183+191+208+213)	378.7	396.4	405.1	429.9	428.9	440.8
21	Excluding imputations (19-20)	2,423.3	2,606.8	2,684.0	2,744.1	2,739.8	2,717.7
22	Government consumption expenditures	2,209.7	2,368.6	2,442.1	2,522.2	2,530.9	2,544.2
23	Imputations (172+177+183+191+208+213-214)	-213.5	-238.2	-241.9	-221.9	-209.0	-173.6
24	Excluding imputations (22-23)	2,423.3	2,606.8	2,684.0	2,744.1	2,739.8	2,717.7
25	Gross government investment	592.2	634.6	647.0	651.8	637.9	614.4
26	Imputations (214)	592.2	634.6	647.0	651.8	637.9	614.4
27	Excluding imputations (25-26)	0.0	0.0	0.0	0.0	0.0	0.0
	Gross domestic income						
28	Gross domestic income	14,460.1	14,619.2	14,343.4	14,915.2	15,556.3	16,358.5
29	Imputations (154-157+166+171+172+174+ 176+177+180+182+183+186-187+188+191+200+203+212+213)	2,334.4	2,425.2	2,453.9	2,510.5	2,561.3	2,610.1
30	Excluding imputations (28-29)	12,125.8	12,194.0	11,889.5	12,404.7	12,995.0	13,748.4
31	Compensation of employees, paid	7,908.8	8,090.0	7,795.7	7,969.5	8,277.1	8,618.5
32	Imputations (189+203)	596.6	569.8	565.8	567.1	571.1	577.9
33	Excluding imputations (31-32)	7,312.2	7,520.1	7,229.9	7,402.4	7,706.0	8,040.6
34	Taxes on production and imports	1,034.6	1,041.9	1,026.1	1,057.1	1,102.6	1,132.1
35	Imputations (158)	134.4	137.6	144.7	144.6	146.0	147.0
36	Excluding imputations (34-35)	900.2	904.3	881.5	912.5	956.7	985.1

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37	Less: Subsidies	54.6	52.6	58.3	55.9	60.1	58.0
38	Imputations (159)	7.9	3.6	2.0	1.5	0.9	0.9
39	Excluding imputations (37-38)	46.6	49.0	56.4	54.4	59.2	57.1
40	Net operating surplus	3,307.0	3,176.5	3,211.6	3,562.8	3,785.9	4,131.7
41	Imputations (163+164+188-190-192+195-196+200+212+215)	851.1	936.2	956.7	1,000.9	1,029.5	1,050.2
42	Excluding imputations (40-41)	2,456.0	2,240.3	2,254.9	2,561.9	2,756.5	3,081.5
43	Net interest and miscellaneous payments, domestic industries	880.7	916.4	760.9	670.6	655.2	691.9
44	Imputations (215)	932.7	978.5	889.8	853.1	837.4	798.3
45	Excluding imputations (43-44)	-52.0	-62.2	-129.0	-182.5	-182.2	-106.5
46	Business current transfer payments (net)	98.6	114.4	124.9	128.5	131.5	104.7
47	Imputations (163-198+199)	-234.4	-220.6	-208.1	-196.7	-203.3	-232.4
48	Excluding imputations (46-47)	332.9	335.0	333.0	325.2	334.8	337.1
49	Proprietors' income with inventory valuation and capital consumption adjustments	979.2	1,026.5	973.0	1,032.7	1,143.7	1,241.4
50	Imputations (200+212)	2.3	0.7	0.2	0.8	0.8	1.2
51	Excluding imputations (49-50)	976.9	1,025.8	972.8	1,031.9	1,142.9	1,240.2
52	Rental income of persons with capital consumption adjustment	189.4	262.1	333.7	402.8	485.3	525.3
53	Imputations (164)	96.4	147.2	216.8	268.1	327.0	355.4
54	Excluding imputations (52-53)	93.0	114.9	116.9	134.7	158.3	169.9
55	Corporate profits with inventory valuation and capital consumption adjustments, domestic industries	1,175.6	878.4	1,039.8	1,351.2	1,394.7	1,587.8
56	Imputations (188-190+195-196+198-199)	56.0	32.3	59.4	79.4	80.1	130.1
57	Excluding imputations (55-56)	1,119.6	846.0	980.4	1,271.9	1,314.6	1,457.7
58	Taxes on corporate income	445.5	309.1	269.4	370.6	379.1	447.6
59	Profits after tax with inventory valuation and capital consumption adjustments	730.1	569.3	770.3	980.7	1,015.6	1,140.2
60	Imputations (188-190+195-196+198-199)	56.0	32.3	59.4	79.4	80.1	130.1
61	Excluding imputations (59-60)	674.1	536.9	711.0	901.3	935.5	1,010.1
62	Net dividends	678.5	628.1	456.5	442.5	548.8	680.1
63	Imputations (197)	121.9	129.7	118.0	115.6	116.4	129.3
64	Excluding imputations (62-63)	556.5	498.4	338.5	327.0	432.4	550.8
65	Undistributed corporate profits with inventory valuation and capital consumption adjustments	51.6	-58.8	313.8	538.1	466.9	460.1
66	Imputations (188-190+195-196-197+198-199)	-66.0	-97.4	-58.7	-36.2	-36.3	0.8
67	Excluding imputations (65-66)	117.6	38.6	372.5	574.3	503.1	459.3
68	Current surplus of government enterprises	-16.4	-21.2	-20.6	-22.9	-24.5	-19.3
69	Imputations (-192)	-1.9	-2.0	-1.2	-3.7	-12.6	-2.3
70	Excluding imputations (68-69)	-14.5	-19.2	-19.4	-19.2	-11.9	-17.0
71	Consumption of fixed capital	2,264.4	2,363.4	2,368.4	2,381.6	2,450.6	2,534.2
72	Imputations (165+168+213)	760.2	785.2	788.7	799.5	815.6	835.9
73	Excluding imputations (71-72)	1,504.1	1,578.2	1,579.7	1,582.1	1,635.0	1,698.3
Personal income, outlays, and saving							

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74	Personal income	12,000.2	12,502.2	12,094.8	12,477.1	13,254.5	13,915.1
75	Imputations (164-159+171+182+189+196+197-198+199+200+204+205+206+207+212)	1,048.4	1,147.4	1,236.9	1,300.1	1,381.1	1,392.9
76	Excluding imputations (74-75)	10,951.8	11,354.9	10,857.8	11,177.0	11,873.4	12,522.2
77	Compensation of employees	7,898.3	8,078.3	7,787.0	7,961.4	8,269.0	8,609.9
78	Imputations (189+203)	596.6	569.8	565.8	567.1	571.1	577.9
79	Excluding imputations (77-78)	7,301.7	7,508.4	7,221.2	7,394.4	7,697.9	8,032.0
80	Proprietors' income with inventory valuation and capital consumption adjustments	979.2	1,026.5	973.0	1,032.7	1,143.7	1,241.4
81	Imputations (200+212)	2.3	0.7	0.2	0.8	0.8	1.2
82	Excluding imputations (80-81)	976.9	1,025.8	972.8	1,031.9	1,142.9	1,240.2
83	Rental income of persons with capital consumption adjustment	189.4	262.1	333.7	402.8	485.3	525.3
84	Imputations (164)	96.4	147.2	216.8	268.1	327.0	355.4
85	Excluding imputations (83-84)	93.0	114.9	116.9	134.7	158.3	169.9
86	Personal income receipts on assets	2,166.6	2,167.1	1,818.0	1,739.6	1,913.9	2,123.8
87	Imputations (171+182+196+197)	611.0	664.2	678.1	675.3	691.3	710.4
88	Excluding imputations (86-87)	1,555.6	1,502.8	1,139.9	1,064.4	1,222.6	1,413.3
89	Personal current transfer receipts	1,728.1	1,956.6	2,147.5	2,324.7	2,360.5	2,366.3
90	Imputations (-159-198+199)	-251.4	-227.6	-215.8	-202.0	-199.7	-242.6
91	Excluding imputations (89-90)	1,979.5	2,184.2	2,363.3	2,526.7	2,560.2	2,608.9
92	Less: Contributions for government social insurance, domestic	961.4	988.2	964.4	984.1	917.8	951.6
93	Imputations (208)	6.5	7.0	8.1	9.1	9.4	9.4
94	Excluding imputations (92-93)	954.9	981.2	956.3	975.0	908.4	942.1
95	Personal current taxes	1,493.2	1,507.8	1,152.3	1,239.3	1,453.2	1,511.4
96	Imputations (-158)	-134.4	-137.6	-144.7	-144.6	-146.0	-147.0
97	Excluding imputations (95-96)	1,627.6	1,645.4	1,296.9	1,383.8	1,599.1	1,658.4
98	Disposable personal income	10,507.0	10,994.4	10,942.5	11,237.9	11,801.4	12,403.7
99	Imputations (75-96)	1,182.8	1,285.0	1,381.6	1,444.7	1,527.1	1,539.9
100	Excluding imputations (98-99)	9,324.2	9,709.4	9,560.9	9,793.2	10,274.3	10,863.8
101	Personal outlays	10,197.2	10,457.7	10,275.1	10,607.9	11,091.2	11,457.0
102	Imputations (5-163+228)	673.4	909.1	1,085.8	1,169.8	1,265.6	1,261.9
103	Excluding imputations (101-102)	9,523.8	9,548.6	9,189.3	9,438.0	9,825.6	10,195.1
104	Personal saving	309.8	536.7	667.4	630.0	710.1	946.7
105	Imputations (199+209-165-168)	509.4	375.9	295.8	274.8	261.5	278.0
106	Excluding imputations (104-105)	-199.6	160.8	371.6	355.2	448.7	668.7
Government current receipts, expenditures, and net saving							
107	Government current receipts	4,208.8	4,117.5	3,699.5	3,936.5	4,132.2	4,312.3
108	Imputations (172+183+208-192)	10.6	10.5	11.5	10.5	2.3	12.6
109	Excluding imputations (107-108)	4,198.2	4,107.1	3,688.0	3,926.1	4,129.9	4,299.7
110	Government current expenditures	4,547.2	4,916.6	5,220.3	5,502.5	5,592.2	5,623.1

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111	Imputations (172+183+191+195+208+213-214)	-109.1	-134.1	-72.5	-52.1	-42.6	12.3
112	Excluding imputations (110-111)	4,656.3	5,050.7	5,292.8	5,554.7	5,634.8	5,610.8
113	Net government saving	-338.4	-799.0	-1,520.8	-1,566.0	-1,460.1	-1,310.8
114	Imputations (214-191-192-195-213)	119.7	144.6	84.0	62.6	44.9	0.3
115	Excluding imputations (113-114)	-458.0	-943.6	-1,604.8	-1,628.6	-1,504.9	-1,311.1
Current receipts from and payments to the rest of the world							
116	Current receipts from the rest of the world	2,616.3	2,790.3	2,330.1	2,669.6	3,004.2	3,113.9
117	Imputations (174+186+187)	15.0	18.2	18.2	16.4	16.8	18.4
118	Excluding imputations (116-117)	2,601.3	2,772.1	2,311.9	2,653.1	2,987.5	3,095.5
119	Exports of goods and services	1,664.6	1,841.9	1,587.7	1,852.3	2,106.4	2,198.2
120	Imputations (174+180+186)	8.3	9.6	9.4	9.3	11.5	12.5
121	Excluding imputations (119-120)	1,656.3	1,832.4	1,578.3	1,843.0	2,094.9	2,185.7
122	Income receipts from the rest of the world	875.7	856.9	648.9	720.0	792.6	801.5
123	Imputations (-180+187)	6.7	8.6	8.8	7.1	5.3	6.0
124	Excluding imputations (122-123)	869.0	848.3	640.1	712.9	787.3	795.6
125	Current taxes, contributions for government social insurance, and transfer receipts from the rest of the world ¹	76.0	91.5	93.4	97.2	105.2	114.2
126	Current payments to the rest of the world	3,334.4	3,482.0	2,712.0	3,115.5	3,485.8	3,582.1
127	Imputations (174+186+187)	15.0	18.2	18.2	16.4	16.8	18.4
128	Excluding imputations (126-127)	3,319.4	3,463.8	2,693.8	3,099.0	3,469.0	3,563.6
129	Imports of goods and services	2,383.2	2,565.0	1,983.2	2,365.0	2,686.4	2,763.8
130	Imputations (187)	8.3	10.4	10.3	8.7	8.2	9.8
131	Excluding imputations (129-130)	2,374.9	2,554.6	1,972.9	2,356.3	2,678.1	2,754.0
132	Income payments to the rest of the world	750.1	684.9	497.8	514.1	546.0	563.9
133	Imputations (174+186)	6.7	7.8	7.9	7.8	8.6	8.6
134	Excluding imputations (132-133)	743.4	677.1	490.0	506.3	537.4	555.3
135	Current taxes and transfer payments to the rest of the world ¹	201.2	232.0	231.0	236.4	253.4	254.3
Gross saving or gross domestic investment							
136	Gross domestic investment, or gross saving and statistical discrepancy	2,517.8	2,367.8	2,143.2	2,306.7	2,396.2	2,658.0
137	Imputations (209+214)	1,323.4	1,208.2	1,109.9	1,100.7	1,085.7	1,115.0
138	Excluding imputations (136-137)	1,194.5	1,159.6	1,033.4	1,206.0	1,310.5	1,543.0
139	Net saving	236.0	-95.0	-300.4	-124.1	-16.1	327.0
140	Imputations (209+214-165-168-213)	563.1	423.0	321.2	301.3	270.1	279.1
141	Excluding imputations (139-140)	-327.1	-518.0	-621.6	-425.4	-286.2	47.9
142	Personal saving	309.8	536.7	667.4	630.0	710.1	946.7
143	Imputations (199+209-165-168)	509.4	375.9	295.8	274.8	261.5	278.0
144	Excluding imputations (142-143)	-199.6	160.8	371.6	355.2	448.7	668.7
145	Undistributed corporate profits with inventory valuation and capital consumption adjustments	264.6	167.3	552.9	811.9	733.9	691.2
146	Imputations (188-190+195-196-197+198-199)	-66.0	-97.4	-58.7	-36.2	-36.3	0.8

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147	Excluding imputations (145-146)	330.5	264.7	611.6	848.1	770.1	690.3
148	Net government saving	-338.4	-799.0	-1,520.8	-1,566.0	-1,460.1	-1,310.8
149	Imputations (214-191-192-195-213)	119.7	144.6	84.0	62.6	44.9	0.3
150	Excluding imputations (148-149)	-458.0	-943.6	-1,604.8	-1,628.6	-1,504.9	-1,311.1
151	Consumption of fixed capital	2,264.4	2,363.4	2,368.4	2,381.6	2,450.6	2,534.2
152	Imputations (165+168+213)	760.2	785.2	788.7	799.5	815.6	835.9
153	Excluding imputations (151-152)	1,504.1	1,578.2	1,579.7	1,582.1	1,635.0	1,698.3
Specific imputations and associated reclassifications							
Owner-occupied housing:							
154	Imputed rental of owner-occupied housing	1,156.1	1,199.3	1,223.7	1,228.7	1,249.2	1,278.8
Reclassifications:							
155	Intermediate inputs	145.5	131.9	131.2	132.8	135.2	148.9
156	Imputed services (179+185)	50.3	43.5	37.7	36.5	34.4	36.8
157	Intermediate inputs excluding imputations (155-156)	95.2	88.4	93.5	96.2	100.8	112.1
158	Taxes on production and imports	134.4	137.6	144.7	144.6	146.0	147.0
159	Subsidies	7.9	3.6	2.0	1.5	0.9	0.9
160	Net interest (226-179-185)	460.6	470.3	430.1	388.5	355.2	326.0
161	Imputations (-179-185)	-50.3	-43.5	-37.7	-36.5	-34.4	-36.8
162	Monetary interest (226)	510.9	513.8	467.8	425.0	389.6	362.7
163	Current transfer payments	9.1	3.4	5.6	3.8	-4.5	9.2
164	Rental income of persons with capital consumption adjustment (154-155-158+159-160-163-165)	96.4	147.2	216.8	268.1	327.0	355.4
165	Consumption of fixed capital	318.1	312.4	297.4	292.6	291.2	293.3
166	Rental value of nonresidential fixed assets owned and used by nonprofit institutions serving households ²	106.0	112.2	115.3	116.5	115.0	118.5
167	Monetary interest (227)	15.2	14.9	14.2	13.4	12.6	12.0
168	Consumption of fixed capital	90.7	97.3	101.1	103.1	102.3	106.5
169	Financial services furnished without payment (170+175)	384.1	380.6	343.9	354.4	356.1	365.4
170	Depositor services	240.6	241.5	221.9	231.2	235.5	231.6
171	Persons	180.7	187.5	179.3	191.3	200.6	197.5
172	Government	5.7	5.2	4.4	4.8	5.3	5.2
173	Private enterprises	49.5	43.2	32.4	29.3	23.2	23.1
174	Rest of the world ³	4.7	5.6	5.7	5.8	6.4	5.7
175	Borrower services	143.5	139.1	122.1	123.2	120.7	133.9
176	Persons	16.0	14.8	13.4	19.1	17.9	20.2
177	Government	0.8	0.8	0.9	1.0	1.1	1.5
178	Private enterprises	125.1	121.7	106.3	101.6	98.8	108.3
179	Of which: Owner-occupied housing	48.9	42.1	36.5	35.3	33.1	35.5
180	Rest of the world ⁴	1.6	1.8	1.5	1.6	2.9	3.8
181	Premium supplements for property and casualty insurance (182+183+184+186-187)	32.2	33.5	27.5	24.0	25.7	27.6

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Last Revised on: September 9, 2015

Line		2007	2008	2009	2010	2011	2012
182	Persons and nonprofit institutions serving households	12.3	11.6	9.5	7.5	8.0	8.2
183	Government	0.3	0.3	0.2	0.2	0.2	0.2
184	Private enterprises	26.0	29.8	25.9	23.0	23.5	26.0
185	Of which: Owner-occupied housing	1.4	1.4	1.2	1.2	1.3	1.3
186	To the rest of the world (exports)	2.0	2.2	2.2	2.0	2.2	2.9
187	From the rest of the world (imports)	8.3	10.4	10.3	8.7	8.2	9.8
	Defined benefit and defined contribution pension plans:						
188	Output	26.7	23.4	21.3	24.2	25.1	26.7
189	Imputed employer contributions	39.2	-5.8	-22.9	-30.1	-51.5	-59.1
190	Corporate business	23.3	-15.3	-25.3	-44.9	-54.9	-49.8
191	General government	14.0	7.5	1.2	11.0	-9.2	-11.6
192	Government enterprises	1.9	2.0	1.2	3.7	12.6	2.3
193	Imputed interest on plans' claims on employers	101.5	146.5	199.1	194.9	195.2	208.7
194	Corporate business	-3.7	41.5	28.8	24.1	27.7	21.4
195	Government	105.2	105.0	170.3	170.7	167.5	187.4
196	Imputed interest payments to persons	296.0	335.4	371.3	360.9	366.2	375.4
197	Imputed dividend payments to persons	121.9	129.7	118.0	115.6	116.4	129.3
198	Imputed household contributions and contribution supplements (-188+189+196+197)	430.5	435.9	445.2	422.1	406.0	418.9
199	Net change in benefit entitlements for defined benefit pension plans	187.1	211.9	231.4	221.7	207.2	177.2
200	Farm products consumed on farms	0.2	0.2	0.1	0.2	0.2	0.1
201	Output	0.4	0.4	0.4	0.4	0.4	0.4
202	Less: Intermediate inputs	0.3	0.3	0.2	0.2	0.2	0.2
203	Employment-related imputations	557.4	575.6	588.7	597.2	622.7	637.1
204	Food furnished to employees, including military and domestic service ⁵	14.7	15.0	15.6	15.3	16.8	17.1
205	Standard clothing issued to military personnel ⁵	0.4	0.4	0.5	0.4	0.4	0.4
206	Employees' lodging ⁵	0.4	0.8	0.8	0.7	0.7	0.6
207	Employer contributions for health and life insurance ⁶	535.3	552.4	563.7	571.7	595.5	609.6
208	Contributions for government social insurance for federal government employees for certain programs ⁷	6.5	7.0	8.1	9.1	9.4	9.4
209	Private investment-related imputations and reclassifications	731.1	573.6	462.9	448.9	447.8	500.6
	Reclassifications:						
210	Owner-occupied residential structures ⁸	575.2	417.9	315.8	314.2	316.4	362.1
211	Nonresidential fixed investment by nonprofit institutions serving households ⁹	153.9	155.1	147.1	134.1	130.8	137.4
	Imputations:						
212	Margins on owner-built housing	2.1	0.5	0.0	0.6	0.6	1.1
	Government investment-related imputations and reclassifications:						
213	General government consumption of fixed capital ¹⁰	351.4	375.5	390.3	403.8	422.1	436.1
	Reclassifications:						
214	Gross government investment ¹¹	592.2	634.6	647.0	651.8	637.9	614.4

Table 7.12. Imputations in the National Income and Product Accounts

[Billions of dollars]

Last Revised on: September 9, 2015

Line		2007	2008	2009	2010	2011	2012
	Net interest-related imputations and reclassifications:						
215	Net interest, domestic (216-221+225)	932.7	978.5	889.8	853.1	837.4	798.3
	Imputations:						
216	Imputed interest paid by private enterprises	440.1	530.2	543.2	538.6	556.3	547.6
217	By banks, credit agencies, and investment companies for depositor services and by property and casualty insurance carriers (170+181)	272.9	275.0	249.3	255.2	261.1	259.1
218	By private enterprises for borrower services (-178)	-125.1	-121.7	-106.3	-101.6	-98.8	-108.3
219	By corporate business for unfunded actuarial liability of defined benefit pension plans (194)	-3.7	41.5	28.8	24.1	27.7	21.4
220	By defined benefit and defined contribution pension plans (196)	296.0	335.4	371.3	360.9	366.2	375.4
221	Imputed interest received by private enterprises	33.5	80.4	135.3	124.0	121.2	124.0
222	By banks for borrower services (-175)	-143.5	-139.1	-122.1	-123.2	-120.7	-133.9
223	By defined benefit pension plans for unfunded actuarial liability (193)	101.5	146.5	199.1	194.9	195.2	208.7
224	By other private enterprises (173+184)	75.5	73.0	58.4	52.3	46.6	49.1
	Reclassifications for owner-occupied housing and fixed assets of nonprofit institutions serving households:						
225	Monetary interest paid by owner-occupants and nonprofit institutions	526.2	528.7	482.0	438.4	402.3	374.7
226	Owner-occupied housing	510.9	513.8	467.8	425.0	389.6	362.7
227	Interest paid by nonprofit institutions serving households	15.2	14.9	14.2	13.4	12.6	12.0
228	Personal interest payments	-542.1	-543.5	-495.4	-457.4	-420.1	-394.9
229	Owner-occupied housing (-226)	-510.9	-513.8	-467.8	-425.0	-389.6	-362.7
230	Interest paid by nonprofit institutions serving households (-167)	-15.2	-14.9	-14.2	-13.4	-12.6	-12.0
231	Borrower services paid by persons (-176)	-16.0	-14.8	-13.4	-19.1	-17.9	-20.2
232	Personal interest income (171+182+196)	489.1	534.5	560.1	559.7	574.9	581.1
233	Net interest, domestic (215)	932.7	978.5	889.8	853.1	837.4	798.3
234	Net interest, rest of the world (-174-180-186+187)	0.0	0.8	0.9	-0.7	-3.3	-2.7
235	Net imputed interest paid by government (-172-177-183+195)	98.5	98.7	164.7	164.7	160.9	180.4
236	Personal interest payments (228)	-542.1	-543.5	-495.4	-457.4	-420.1	-394.9
	Selected aggregates						
237	Gross domestic product	14,477.6	14,718.6	14,418.7	14,964.4	15,517.9	16,155.3
238	Imputations	2,334.4	2,425.2	2,453.9	2,510.5	2,561.3	2,610.1
239	Owner-occupied housing (154-157)	1,060.9	1,110.9	1,130.3	1,132.5	1,148.4	1,166.7
240	Rental value of nonresidential fixed assets owned and used by nonprofit institutions serving households (166)	106.0	112.2	115.3	116.5	115.0	118.5
241	Financial services furnished without payment (171+172+174+176+177+180)	209.5	215.7	205.2	223.5	234.2	234.0
242	Premium supplements for property and casualty insurance (182+183+186-187)	6.3	3.7	1.6	1.0	2.2	1.5
243	Defined benefit and defined contribution pension plans (188+191)	40.7	31.0	22.5	35.3	15.9	15.1
244	Farm products consumed on farms (200)	0.2	0.2	0.1	0.2	0.2	0.1
245	Employment-related imputations (203)	557.4	575.6	588.7	597.2	622.7	637.1
246	Margins on owner-built housing (212)	2.1	0.5	0.0	0.6	0.6	1.1
247	Consumption of general government fixed capital (213)	351.4	375.5	390.3	403.8	422.1	436.1
248	Excluding imputations (237-238)	12,143.3	12,293.4	11,964.9	12,453.9	12,956.7	13,545.1

Bureau of Economic Analysis

Table 7.12. Imputations in the National Income and Product Accounts

[Billions of dollars]

Last Revised on: September 9, 2015

Line		2007	2008	2009	2010	2011	2012
249	Personal income	12,000.2	12,502.2	12,094.8	12,477.1	13,254.5	13,915.1
250	Imputations	1,048.4	1,147.4	1,236.9	1,300.1	1,381.1	1,392.9
251	Owner-occupied housing (164-159)	88.5	143.6	214.8	266.6	326.1	354.5
252	Depositor financial services furnished without payment and premium supplements (171+182)	193.0	199.1	188.8	198.8	208.7	205.7
253	Defined benefit and defined contribution pension plans (189+196+197-198+199)	213.8	235.3	252.7	245.9	232.3	203.9
254	Farm products consumed on farms (200)	0.2	0.2	0.1	0.2	0.2	0.1
255	Food furnished to employees, including military and domestic service (204)	14.7	15.0	15.6	15.3	16.8	17.1
256	Standard clothing issued to military personnel (205)	0.4	0.4	0.5	0.4	0.4	0.4
257	Employees' lodging (206)	0.4	0.8	0.8	0.7	0.7	0.6
258	Employer contributions for health and life insurance (207)	535.3	552.4	563.7	571.7	595.5	609.6
259	Margins on owner-built housing (212)	2.1	0.5	0.0	0.6	0.6	1.1
260	Excluding imputations (249-250)	10,951.8	11,354.9	10,857.8	11,177.0	11,873.4	12,522.2

Bureau of Economic Analysis
Table 7.12. Imputations in the National Income and Product Accounts
[Billions of dollars]
Last Revised on: September 9, 2015

Line		2013	2014
	Gross domestic product		
1	Gross domestic product	16,663.2	17,348.1
2	Imputations (154-157+166+171+172+174+ 176+177+180+182+183+186-187+188+191+200+203+212+213)	2,689.2	2,790.1
3	Excluding imputations (1-2)	13,973.9	14,558.0
4	Personal consumption expenditures	11,392.3	11,865.9
5	Imputations (154-157+166+171+176+182+ 188+200+204+205+206+207-210-211)	1,699.9	1,760.5
6	Excluding imputations (4-5)	9,692.3	10,105.4
7	Gross private domestic investment	2,665.0	2,860.0
8	Imputations (210+211+212)	552.2	590.3
9	Excluding imputations (7-8)	2,112.8	2,269.7
10	Net exports of goods and services	-508.4	-530.0
11	Imputations (14-17)	1.9	3.2
12	Excluding imputations (10-11)	-510.3	-533.2
13	Exports of goods and services	2,263.3	2,341.9
14	Imputations (174+180+186)	12.5	13.9
15	Excluding imputations (13-14)	2,250.8	2,328.1
16	Imports of goods and services	2,771.7	2,871.9
17	Imputations (187)	10.5	10.6
18	Excluding imputations (16-17)	2,761.1	2,861.3
19	Government consumption expenditures and gross investment	3,114.2	3,152.1
20	Imputations (172+177+183+191+208+213)	435.1	436.0
21	Excluding imputations (19-20)	2,679.1	2,716.1
22	Government consumption expenditures	2,522.0	2,556.3
23	Imputations (172+177+183+191+208+213-214)	-157.2	-159.8
24	Excluding imputations (22-23)	2,679.1	2,716.1
25	Gross government investment	592.3	595.8
26	Imputations (214)	592.3	595.8
27	Excluding imputations (25-26)	0.0	0.0
	Gross domestic income		
28	Gross domestic income	16,840.8	17,560.1
29	Imputations (154-157+166+171+172+174+ 176+177+180+182+183+186-187+188+191+200+203+212+213)	2,689.2	2,790.1
30	Excluding imputations (28-29)	14,151.6	14,770.0
31	Compensation of employees, paid	8,848.7	9,258.4
32	Imputations (189+203)	602.1	618.6
33	Excluding imputations (31-32)	8,246.6	8,639.7
34	Taxes on production and imports	1,178.0	1,213.7
35	Imputations (158)	149.3	151.3
36	Excluding imputations (34-35)	1,028.7	1,062.5

Table 7.12. Imputations in the National Income and Product Accounts

[Billions of dollars]

Last Revised on: September 9, 2015

Line		2013	2014
37	Less: Subsidies	59.4	57.9
38	Imputations (159)	1.3	1.1
39	Excluding imputations (37-38)	58.1	56.8
40	Net operating surplus	4,240.6	4,399.2
41	Imputations (163+164+188-190-192+195-196+200+212+215)	1,072.9	1,119.3
42	Excluding imputations (40-41)	3,167.7	3,279.9
43	Net interest and miscellaneous payments, domestic industries	668.9	678.0
44	Imputations (215)	771.0	791.6
45	Excluding imputations (43-44)	-102.1	-113.6
46	Business current transfer payments (net)	119.4	127.3
47	Imputations (163-198+199)	-286.2	-338.9
48	Excluding imputations (46-47)	405.6	466.2
49	Proprietors' income with inventory valuation and capital consumption adjustments	1,285.1	1,346.7
50	Imputations (200+212)	1.5	1.6
51	Excluding imputations (49-50)	1,283.6	1,345.0
52	Rental income of persons with capital consumption adjustment	563.4	610.8
53	Imputations (164)	393.9	433.1
54	Excluding imputations (52-53)	169.5	177.7
55	Corporate profits with inventory valuation and capital consumption adjustments, domestic industries	1,622.6	1,654.7
56	Imputations (188-190+195-196+198-199)	194.6	232.9
57	Excluding imputations (55-56)	1,428.0	1,421.9
58	Taxes on corporate income	468.9	513.9
59	Profits after tax with inventory valuation and capital consumption adjustments	1,153.7	1,140.9
60	Imputations (188-190+195-196+198-199)	194.6	232.9
61	Excluding imputations (59-60)	959.1	908.0
62	Net dividends	777.7	724.4
63	Imputations (197)	145.0	161.9
64	Excluding imputations (62-63)	632.7	562.5
65	Undistributed corporate profits with inventory valuation and capital consumption adjustments	376.0	416.5
66	Imputations (188-190+195-196-197+198-199)	49.6	71.0
67	Excluding imputations (65-66)	326.4	345.5
68	Current surplus of government enterprises	-18.8	-18.3
69	Imputations (-192)	-1.9	-1.1
70	Excluding imputations (68-69)	-16.9	-17.2
71	Consumption of fixed capital	2,632.8	2,746.7
72	Imputations (165+168+213)	866.3	902.0
73	Excluding imputations (71-72)	1,766.6	1,844.7
Personal income, outlays, and saving			

Table 7.12. Imputations in the National Income and Product Accounts

[Billions of dollars]

Last Revised on: September 9, 2015

Line		2013	2014
74	Personal income	14,068.4	14,694.2
75	Imputations (164-159+171+182+189+196+197-198+199+200+204+205+206+207+212)	1,429.9	1,465.2
76	Excluding imputations (74-75)	12,638.5	13,229.0
77	Compensation of employees	8,839.7	9,248.9
78	Imputations (189+203)	602.1	618.6
79	Excluding imputations (77-78)	8,237.6	8,630.3
80	Proprietors' income with inventory valuation and capital consumption adjustments	1,285.1	1,346.7
81	Imputations (200+212)	1.5	1.6
82	Excluding imputations (80-81)	1,283.6	1,345.0
83	Rental income of persons with capital consumption adjustment	563.4	610.8
84	Imputations (164)	393.9	433.1
85	Excluding imputations (83-84)	169.5	177.7
86	Personal income receipts on assets	2,060.4	2,117.5
87	Imputations (171+182+196+197)	741.5	767.3
88	Excluding imputations (86-87)	1,318.8	1,350.2
89	Personal current transfer receipts	2,426.6	2,529.2
90	Imputations (-159-198+199)	-300.4	-347.1
91	Excluding imputations (89-90)	2,727.0	2,876.3
92	Less: Contributions for government social insurance, domestic	1,106.8	1,159.0
93	Imputations (208)	8.7	8.4
94	Excluding imputations (92-93)	1,098.1	1,150.5
95	Personal current taxes	1,672.8	1,780.2
96	Imputations (-158)	-149.3	-151.3
97	Excluding imputations (95-96)	1,822.0	1,931.5
98	Disposable personal income	12,395.6	12,913.9
99	Imputations (75-96)	1,579.2	1,616.4
100	Excluding imputations (98-99)	10,816.5	11,297.5
101	Personal outlays	11,805.7	12,293.7
102	Imputations (5-163+228)	1,317.4	1,387.7
103	Excluding imputations (101-102)	10,488.3	10,906.0
104	Personal saving	589.9	620.2
105	Imputations (199+209-165-168)	261.7	228.7
106	Excluding imputations (104-105)	328.2	391.5
Government current receipts, expenditures, and net saving			
107	Government current receipts	4,827.6	4,995.4
108	Imputations (172+183+208-192)	12.2	13.3
109	Excluding imputations (107-108)	4,815.5	4,982.1
110	Government current expenditures	5,655.7	5,794.6

Table 7.12. Imputations in the National Income and Product Accounts

[Billions of dollars]

Last Revised on: September 9, 2015

Line		2013	2014
111	Imputations (172+183+191+195+208+213-214)	45.2	28.9
112	Excluding imputations (110-111)	5,610.5	5,765.7
113	Net government saving	-828.0	-799.2
114	Imputations (214-191-192-195-213)	-33.1	-15.6
115	Excluding imputations (113-114)	-795.0	-783.6
Current receipts from and payments to the rest of the world			
116	Current receipts from the rest of the world	3,221.2	3,341.3
117	Imputations (174+186+187)	18.3	18.8
118	Excluding imputations (116-117)	3,202.9	3,322.5
119	Exports of goods and services	2,263.3	2,341.9
120	Imputations (174+180+186)	12.5	13.9
121	Excluding imputations (119-120)	2,250.8	2,328.1
122	Income receipts from the rest of the world	826.2	854.3
123	Imputations (-180+187)	5.8	4.9
124	Excluding imputations (122-123)	820.4	849.3
125	Current taxes, contributions for government social insurance, and transfer receipts from the rest of the world ¹	131.7	145.1
126	Current payments to the rest of the world	3,616.9	3,742.5
127	Imputations (174+186+187)	18.3	18.8
128	Excluding imputations (126-127)	3,598.7	3,723.7
129	Imports of goods and services	2,771.7	2,871.9
130	Imputations (187)	10.5	10.6
131	Excluding imputations (129-130)	2,761.1	2,861.3
132	Income payments to the rest of the world	575.8	591.2
133	Imputations (174+186)	7.7	8.2
134	Excluding imputations (132-133)	568.1	583.0
135	Current taxes and transfer payments to the rest of the world ¹	269.5	279.4
Gross saving or gross domestic investment			
136	Gross domestic investment, or gross saving and statistical discrepancy	2,861.5	3,054.7
137	Imputations (209+214)	1,144.5	1,186.2
138	Excluding imputations (136-137)	1,717.0	1,868.6
139	Net saving	406.3	520.1
140	Imputations (209+214-165-168-213)	278.2	284.2
141	Excluding imputations (139-140)	128.1	235.9
142	Personal saving	589.9	620.2
143	Imputations (199+209-165-168)	261.7	228.7
144	Excluding imputations (142-143)	328.2	391.5
145	Undistributed corporate profits with inventory valuation and capital consumption adjustments	644.5	699.0
146	Imputations (188-190+195-196-197+198-199)	49.6	71.0

Table 7.12. Imputations in the National Income and Product Accounts

[Billions of dollars]

Last Revised on: September 9, 2015

Line		2013	2014
147	Excluding imputations (145-146)	594.9	628.0
148	Net government saving	-828.0	-799.2
149	Imputations (214-191-192-195-213)	-33.1	-15.6
150	Excluding imputations (148-149)	-795.0	-783.6
151	Consumption of fixed capital	2,632.8	2,746.7
152	Imputations (165+168+213)	866.3	902.0
153	Excluding imputations (151-152)	1,766.6	1,844.7
Specific imputations and associated reclassifications			
Owner-occupied housing:			
154	Imputed rental of owner-occupied housing	1,319.0	1,366.6
Reclassifications:			
155	Intermediate inputs	156.7	152.8
156	Imputed services (179+185)	38.7	38.5
157	Intermediate inputs excluding imputations (155-156)	118.0	114.3
158	Taxes on production and imports	149.3	151.3
159	Subsidies	1.3	1.1
160	Net interest (226-179-185)	295.5	288.2
161	Imputations (-179-185)	-38.7	-38.5
162	Monetary interest (226)	334.2	326.7
163	Current transfer payments	12.9	7.1
164	Rental income of persons with capital consumption adjustment (154-155-158+159-160-163-165)	393.9	433.1
165	Consumption of fixed capital	312.1	335.2
166	Rental value of nonresidential fixed assets owned and used by nonprofit institutions serving households ²	122.0	126.1
167	Monetary interest (227)	12.0	12.0
168	Consumption of fixed capital	110.1	114.1
169	Financial services furnished without payment (170+175)	397.0	433.7
170	Depositor services	246.6	271.9
171	Persons	214.0	235.2
172	Government	5.1	5.7
173	Private enterprises	22.8	25.9
174	Rest of the world ³	4.7	5.0
175	Borrower services	150.4	161.8
176	Persons	23.5	27.1
177	Government	2.0	2.4
178	Private enterprises	120.2	126.6
179	Of which: Owner-occupied housing	37.4	37.1
180	Rest of the world ⁴	4.8	5.7
181	Premium supplements for property and casualty insurance (182+183+184+186-187)	28.7	31.5

Table 7.12. Imputations in the National Income and Product Accounts

[Billions of dollars]

Last Revised on: September 9, 2015

Line		2013	2014
182	Persons and nonprofit institutions serving households	8.5	8.8
183	Government	0.2	0.2
184	Private enterprises	27.5	29.9
185	Of which: Owner-occupied housing	1.4	1.4
186	To the rest of the world (exports)	3.0	3.1
187	From the rest of the world (imports)	10.5	10.6
	Defined benefit and defined contribution pension plans:		
188	Output	28.3	29.2
189	Imputed employer contributions	-60.1	-60.2
190	Corporate business	-36.9	-27.9
191	General government	-25.1	-33.3
192	Government enterprises	1.9	1.1
193	Imputed interest on plans' claims on employers	212.2	193.9
194	Corporate business	7.8	2.8
195	Government	204.4	191.1
196	Imputed interest payments to persons	374.0	361.4
197	Imputed dividend payments to persons	145.0	161.9
198	Imputed household contributions and contribution supplements (-188+189+196+197)	430.7	433.8
199	Net change in benefit entitlements for defined benefit pension plans	131.6	87.8
200	Farm products consumed on farms	0.3	0.3
201	Output	0.7	0.8
202	Less: Intermediate inputs	0.4	0.5
203	Employment-related imputations	662.2	678.8
204	Food furnished to employees, including military and domestic service ⁵	17.4	17.9
205	Standard clothing issued to military personnel ⁵	0.4	0.3
206	Employees' lodging ⁵	0.7	0.7
207	Employer contributions for health and life insurance ⁶	635.0	651.4
208	Contributions for government social insurance for federal government employees for certain programs ⁷	8.7	8.4
209	Private investment-related imputations and reclassifications	552.2	590.3
	Reclassifications:		
210	Owner-occupied residential structures ⁸	417.4	449.3
211	Nonresidential fixed investment by nonprofit institutions serving households ⁹	133.7	139.7
	Imputations:		
212	Margins on owner-built housing	1.1	1.3
	Government investment-related imputations and reclassifications:		
213	General government consumption of fixed capital ¹⁰	444.2	452.6
	Reclassifications:		
214	Gross government investment ¹¹	592.3	595.8

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Table 7.12. Imputations in the National Income and Product Accounts
[Billions of dollars]
Last Revised on: September 9, 2015

Line		2013	2014
	Net interest-related imputations and reclassifications:		
215	Net interest, domestic (216-221+225)	771.0	791.6
	Imputations:		
216	Imputed interest paid by private enterprises	536.9	540.9
217	By banks, credit agencies, and investment companies for depositor services and by property and casualty insurance carriers (170+181)	275.3	303.3
218	By private enterprises for borrower services (-178)	-120.2	-126.6
219	By corporate business for unfunded actuarial liability of defined benefit pension plans (194)	7.8	2.8
220	By defined benefit and defined contribution pension plans (196)	374.0	361.4
221	Imputed interest received by private enterprises	112.1	87.9
222	By banks for borrower services (-175)	-150.4	-161.8
223	By defined benefit pension plans for unfunded actuarial liability (193)	212.2	193.9
224	By other private enterprises (173+184)	50.3	55.9
	Reclassifications for owner-occupied housing and fixed assets of nonprofit institutions serving households:		
225	Monetary interest paid by owner-occupants and nonprofit institutions	346.2	338.6
226	Owner-occupied housing	334.2	326.7
227	Interest paid by nonprofit institutions serving households	12.0	12.0
228	Personal interest payments	-369.6	-365.7
229	Owner-occupied housing (-226)	-334.2	-326.7
230	Interest paid by nonprofit institutions serving households (-167)	-12.0	-12.0
231	Borrower services paid by persons (-176)	-23.5	-27.1
232	Personal interest income (171+182+196)	596.5	605.4
233	Net interest, domestic (215)	771.0	791.6
234	Net interest, rest of the world (-174-180-186+187)	-1.9	-3.2
235	Net imputed interest paid by government (-172-177-183+195)	197.1	182.8
236	Personal interest payments (228)	-369.6	-365.7
	Selected aggregates		
237	Gross domestic product	16,663.2	17,348.1
238	Imputations	2,689.2	2,790.1
239	Owner-occupied housing (154-157)	1,201.0	1,252.3
240	Rental value of nonresidential fixed assets owned and used by nonprofit institutions serving households (166)	122.0	126.1
241	Financial services furnished without payment (171+172+174+176+177+180)	254.0	281.1
242	Premium supplements for property and casualty insurance (182+183+186-187)	1.2	1.5
243	Defined benefit and defined contribution pension plans (188+191)	3.2	-4.1
244	Farm products consumed on farms (200)	0.3	0.3
245	Employment-related imputations (203)	662.2	678.8
246	Margins on owner-built housing (212)	1.1	1.3
247	Consumption of general government fixed capital (213)	444.2	452.6
248	Excluding imputations (237-238)	13,973.9	14,558.0

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Table 7.12. Imputations in the National Income and Product Accounts

[Billions of dollars]

Last Revised on: September 9, 2015

Line		2013	2014
249	Personal income	14,068.4	14,694.2
250	Imputations	1,429.9	1,465.2
251	Owner-occupied housing (164-159)	392.6	432.0
252	Depositor financial services furnished without payment and premium supplements (171+182)	222.5	244.1
253	Defined benefit and defined contribution pension plans (189+196+197-198+199)	159.8	117.0
254	Farm products consumed on farms (200)	0.3	0.3
255	Food furnished to employees, including military and domestic service (204)	17.4	17.9
256	Standard clothing issued to military personnel (205)	0.4	0.3
257	Employees' lodging (206)	0.7	0.7
258	Employer contributions for health and life insurance (207)	635.0	651.4
259	Margins on owner-built housing (212)	1.1	1.3
260	Excluding imputations (249-250)	12,638.5	13,229.0

Legend / Footnotes:

1. Prior to 1999, current taxes, contributions for government social insurance, and transfer receipts from the rest of the world (line 125) are not separately displayed, and line 135 includes current taxes and transfer payments to the rest of the world net of current taxes, contributions for government social insurance, and transfer receipts from the rest of the world.
2. Residential dwellings owned and used by nonprofit institutions serving households are included in owner-occupied housing categories.
3. Classified as a service in exports, and as an income payment to the rest of the world.
4. Classified as a service in exports, and as an income receipt from the rest of the world.
5. For general government employees, recorded as compensation of employees (wages and salaries) and as a sale; does not affect government consumption expenditures. Similar payments for employees of government enterprises are not included in government consumption expenditures; they are deducted in the calculation of the surplus of government enterprises.
6. Health insurance premiums paid by employers are included in the calculation of the 'net health insurance' category of personal consumption expenditures (PCE); life insurance premiums paid by employers are included in the calculation of the 'life insurance' category of PCE.
7. Consists of the programs for which a social insurance fund is imputed, and for which contributions are set equal to benefits paid. These payments are funded directly out of the current budget. The specific programs consist of workers' compensation, unemployment insurance, and medical services for the dependents of active duty military personnel at nonmilitary facilities. Source data are not available for the corresponding treatment for similar state and local government programs. Similar payments for employees of government enterprises are not included in government consumption expenditures; they are deducted in the calculation of the surplus of government enterprises.
8. Consists of owner-occupant purchases of new single-family dwellings, including manufactured homes, expenditures on improvements, and payments of commissions on new and existing residential dwellings, less sales of dwellings to government. The series is calculated from the investment data prepared as part of BEA's capital stock estimates. It differs from the investment data shown in table 5.4.5 because the series shown in that table reflect total purchases by private business.
9. Excludes investment by nonprofit institutions serving households in residential properties, which is included in owner-occupant investment (see footnote 2) and in sales of existing structures to governments. The series is calculated from the investment data prepared as part of BEA's capital stock estimates. It differs from the investment data shown in table 5.4.5 because the series shown in that table reflect total purchases by private business.
10. The consumption of fixed capital (CFC) of government enterprises is not included in government consumption expenditures; it is deducted in the calculation of the current surplus of government enterprises and is recorded as part of total government CFC.
11. Includes gross investment of government enterprises.
- Note. 'Imputations' are transactions recorded in the national income and product accounts (NIPAs) that are not transactions of the market economy. 'Reclassifications' arise when imputations necessitate a recording of market transactions that differs from what might be expected. For example, the NIPAs treat owner-occupants as if they are rental businesses, and the taxes associated with owner-occupied housing are reclassified from personal current taxes to taxes on production and imports. In this table, the imputations and reclassifications shown in the 'specific imputations and associated reclassifications' section are primarily those that affect gross domestic product (GDP). Imputed interest received by persons from life insurance carriers (table 7.11, line 68), which records the property incomes earned on life insurance and pension reserves as income received by persons and not by the insurance carriers, does not affect GDP and is not considered an imputation for the purposes of this table.